

AMENDED IN ASSEMBLY JUNE 18, 2014
AMENDED IN SENATE JANUARY 27, 2014
AMENDED IN SENATE JANUARY 21, 2014
AMENDED IN SENATE JANUARY 6, 2014
AMENDED IN SENATE APRIL 2, 2013

SENATE BILL

No. 663

Introduced by Senator Lara

February 22, 2013

An act to amend Sections ~~1048.1, 1050, and 13515.30~~ of, and to add Section ~~13519.06~~ to, the Penal Code, relating to crime; ~~33670, 34172, and 34183~~ of the Health and Safety Code, and to add Section 95.5 to the Revenue and Taxation Code, relating to local government.

LEGISLATIVE COUNSEL'S DIGEST

SB 663, as amended, Lara. ~~Crimes: persons with developmental and intellectual disabilities. Local government: redevelopment: revenues from property tax override rates.~~

Existing law dissolved redevelopment agencies and community development agencies as of February 1, 2012, and provides for the designation of successor agencies to wind down the affairs of the dissolved redevelopment agencies. Existing law requires revenues equivalent to those that would have been allocated to each redevelopment agency, had the agency not been dissolved, to be allocated to the Redevelopment Property Tax Trust Fund of each successor agency for making payments on the principal of and interest on loans, and moneys advanced to or indebtedness incurred by the dissolved redevelopment agencies. Existing law requires, from February

1, 2012, to July 1, 2012, inclusive, and for each fiscal year thereafter, the county auditor-controller, after deducting administrative costs, to allocate property tax revenues in each Redevelopment Property Tax Trust Fund in a specified manner.

This bill, for the 2014–15 fiscal year and each fiscal year thereafter, would prohibit any revenues derived from the imposition of a property tax rate, approved by the voters of a city, county, or city and county to make payments in support of pension programs and levied in addition to the general property tax rate, from being allocated to a Redevelopment Property Tax Trust Fund and would, instead, require these revenues be allocated to, and when collected to be paid into, the fund of the city, county, or city and county whose voters approved the tax unless, following a written request with each Recognized Obligation Payment Schedule cycle from the successor agency to the city, county, or city and county whose voters approved the tax, the city, county, or city and county authorizes the use of the revenues by the successor agency to pay any enforceable obligation, as specified. The bill would require any revenues derived from the imposition of a property tax rate as so described that have been pledged as security for the payment of any indebtedness obligation to be allocated to the successor agency to pay that indebtedness obligation, as specified. The bill would require all allocations of revenues derived from the imposition of a property tax rate as so described made by any county auditor-controller prior to July 1, 2014, to be deemed correct, and would prohibit any city, county, city and county, county auditor-controller, successor agency, or affected taxing entity from being subject to any claim, as specified.

By adding to the duties of local government officials, this bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

~~(1) Existing law requires that, in scheduling a trial date at an arraignment in superior court involving any of specified offenses, including sexual assault, reasonable efforts be made to avoid setting that trial, when that case is assigned to a particular prosecuting attorney,~~

~~on the same day that another case is set for trial involving the same prosecuting attorney. Existing law also requires that continuances be granted only upon a showing of good cause and defines good cause to include specified cases, including cases of sexual abuse, sexual assault, and domestic violence.~~

~~This bill would make those provisions applicable to a case involving a crime against a person with a developmental disability.~~

~~(2) Existing law directs the Commission on Peace Officer Standards and Training to establish minimum standards relating to the training of law enforcement officers and establishes standards that are specifically applicable in specific types of cases, including domestic violence and the handling of persons with developmental disabilities or mental illness. Existing law also requires the commission to establish and keep updated a continuing education training course relating to law enforcement interaction with mentally disabled and developmentally disabled persons living within a state mental hospital or state developmental center.~~

~~The bill would require the Commission on Peace Officer Standards and Training, upon the next regularly scheduled review of a training module relating to persons with disabilities, to create and make available on DVD a training course regarding the investigation of crimes against or involving individuals with developmental disabilities, intellectual disabilities, cognitive impairments, and communication impairments, as specified. The bill would also require the continuing education training course relating to law enforcement interaction with mentally disabled and developmentally disabled persons living within a state mental hospital or state developmental center to be integrated and coordinated with the training course developed pursuant to the bill.~~

~~The bill would also express the intent of the Legislature in enacting the provision developing the new course to encourage the establishment of crime investigation units in law enforcement agencies throughout the state specializing in investigating crimes against or involving individuals with developmental disabilities, intellectual disabilities, cognitive impairments, and communication impairments, including, but not limited to, investigating crimes involving the sexual exploitation and sexual abuse of developmentally disabled children and adults.~~

~~Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: no-yes.~~

The people of the State of California do enact as follows:

1 *SECTION 1. (a) The Legislature finds and declares all of the*
2 *following:*

3 *(1) The California Constitution limits property-based tax levies,*
4 *with exceptions to these limits only when a local jurisdiction*
5 *obtains the approval of its voting electorate to use additional*
6 *property-based tax levies for specific purposes approved by the*
7 *voting electorate, in accordance with applicable constitutional*
8 *and statutory provisions.*

9 *(2) With the enactment of Chapter 5 of the 2011–12 First*
10 *Extraordinary Session (Assembly Bill 26), the Legislature intended*
11 *that, upon dissolution of redevelopment agencies in the State of*
12 *California, property taxes that would have been allocated to*
13 *redevelopment agencies are no longer deemed tax increment.*
14 *Instead, those taxes are deemed property tax revenues and are to*
15 *be allocated first to successor agencies to make payments on the*
16 *indebtedness incurred by the dissolved redevelopment agencies,*
17 *with remaining balances allocated in accordance with applicable*
18 *constitutional and statutory provisions.*

19 *(3) It is the intent of the Legislature in enacting this act to do*
20 *all of the following:*

21 *(A) If a redevelopment agency had previously pledged revenues*
22 *derived from the imposition of a property tax rate, approved by*
23 *the voters of a city, county, or city and county to make payments*
24 *in support of pension programs and levied in addition to the*
25 *property tax rate limited by subdivision (a) of Section 1 of Article*
26 *XIII A of the California Constitution, to pay a portion of the debt*
27 *service due on indebtedness incurred by the former redevelopment*
28 *agency on an approved recognized obligation payment schedule,*
29 *then the successor agency shall continue to pledge those revenues,*
30 *in a commensurate rate going forward. For example, if revenues*
31 *derived from a pension tax rate approved by the voters of a city,*
32 *county, or city and county were pledged to pay up to 25 percent*
33 *of the annual debt service for the indebtedness approved in a*
34 *recognized obligation payment schedule, the successor agency*
35 *shall continue to pay up to 25 percent of the annual debt service*
36 *on the indebtedness until maturity. Any and all excess pledged*
37 *revenues derived from the pension property tax rate that are not*
38 *necessary to pay the debt service on the indebtedness shall be*

1 *allocated and paid to the city, county, or city and county whose*
2 *voters approved the pension property tax rate.*

3 *(B) Ensure that the use of revenues derived from the imposition*
4 *of a property tax rate approved by the voters of a city, county, or*
5 *city and county, to make payments in support of pension programs*
6 *and levied in addition to the property tax rate limited by*
7 *subdivision (a) of Section 1 of Article XIII A of the California*
8 *Constitution, is consistent with the use approved by the voters of*
9 *a city, county, or city and county, once revenues from such property*
10 *tax rates are not needed to pay approved indebtedness of a former*
11 *redevelopment agency.*

12 *(C) Implement the allocation and distribution of voter-approved,*
13 *property-based tax revenues for pension programs under the*
14 *redevelopment dissolution process in a manner that would have*
15 *been consistent with the allocation and distribution of those*
16 *revenues had redevelopment agencies not been dissolved, in*
17 *accordance with applicable constitutional provisions.*

18 *(4) Further, it is the intent of the Legislature that this act not*
19 *affect any property tax allocations that occurred prior to July 1,*
20 *2014.*

21 *SEC. 2. Section 33670 of the Health and Safety Code is*
22 *amended to read:*

23 *33670. Any redevelopment plan may contain a provision that*
24 *taxes, if any, levied upon taxable property in a redevelopment*
25 *project each year by or for the benefit of the State of California,*
26 *any city, county, city and county, district, or other public*
27 *corporation (hereinafter sometimes called “taxing agencies”) after*
28 *the effective date of the ordinance approving the redevelopment*
29 *plan, shall be divided as follows:*

30 *(a) That portion of the taxes which would be produced by the*
31 *rate upon which the tax is levied each year by or for each of the*
32 *taxing agencies upon the total sum of the assessed value of the*
33 *taxable property in the redevelopment project as shown upon the*
34 *assessment roll used in connection with the taxation of that property*
35 *by the taxing agency, last equalized prior to the effective date of*
36 *the ordinance, shall be allocated to and when collected shall be*
37 *paid to the respective taxing agencies as taxes by or for the taxing*
38 *agencies on all other property are paid (for the purpose of allocating*
39 *taxes levied by or for any taxing agency or agencies which did not*
40 *include the territory in a redevelopment project on the effective*

1 date of the ordinance but to which that territory has been annexed
2 or otherwise included after that effective date, the assessment roll
3 of the county last equalized on the effective date of the ordinance
4 shall be used in determining the assessed valuation of the taxable
5 property in the project on the effective ~~date~~; and *date*).

6 (b) Except as provided in subdivision (e) or in Section
7 33492.15, that portion of the levied taxes each year in excess of
8 that amount shall be allocated to and when collected shall be paid
9 into a special fund of the redevelopment agency to pay the principal
10 of and interest on loans, moneys advanced to, or indebtedness
11 (whether funded, refunded, assumed, or otherwise) incurred by
12 the redevelopment agency to finance or refinance, in whole or in
13 part, the redevelopment project. Unless and until the total assessed
14 valuation of the taxable property in a redevelopment project
15 exceeds the total assessed value of the taxable property in that
16 project as shown by the last equalized assessment roll referred to
17 in subdivision (a), all of the taxes levied and collected upon the
18 taxable property in the redevelopment project shall be paid to the
19 respective taxing agencies. When the loans, advances, and
20 indebtedness, if any, and interest thereon, have been paid, all
21 moneys thereafter received from taxes upon the taxable property
22 in the redevelopment project shall be paid to the respective taxing
23 agencies as taxes on all other property are paid.

24 (c) In any redevelopment project in which taxes have been
25 divided pursuant to this section prior to 1968, located within any
26 county with total assessed valuation subject to general property
27 taxes for the 1967–68 fiscal year between two billion dollars
28 (\$2,000,000,000) and two billion one hundred million dollars
29 (\$2,100,000,000), if the total assessed valuation of taxable property
30 within the redevelopment project for the 1967–68 fiscal year was
31 reduced, the total sum of the assessed value of taxable property
32 used as the basis for apportionment of taxes under subdivision (a)
33 shall be reduced by 10 percent for the 1968–69 fiscal year and
34 fiscal years thereafter.

35 (d) For the purposes of this section, taxes shall not include taxes
36 from the supplemental assessment roll levied pursuant to Chapter
37 3.5 (commencing with Section 75) of Part 0.5 of Division 1 of the
38 Revenue and Taxation Code for the 1983–84 fiscal year.

39 (e) That portion of the taxes in excess of the amount identified
40 in subdivision (a) which are attributable to a tax rate levied by a

taxing agency for the purpose of producing revenues in an amount sufficient to make annual repayments of the principal of, and the interest on, any bonded indebtedness for the acquisition or improvement of real property shall be allocated to, and when collected shall be paid into, the fund of that taxing agency. This subdivision shall only apply to taxes levied to repay bonded indebtedness approved by the voters of the taxing agency on or after January 1, 1989.

(f) (1) That portion of the taxes in excess of the amount identified in subdivision (a) which are attributable to revenues derived from the imposition of a property tax rate, approved by the voters of a city, county, or city and county to make payments in support of pension programs and levied in addition to the property tax rate limited by subdivision (a) of Section 1 of Article XIII A of the California Constitution, shall not be allocated to the Redevelopment Property Tax Trust Fund established pursuant to subdivision (b) of Section 34170.5 but shall be allocated to, and when collected shall be paid into, the fund of the city, county, or city and county whose voters approved the tax unless, following a written request with each Recognized Obligation Payment Schedule cycle from the successor agency, as defined in subdivision (j) of Section 34171, to the city, county, or city and county whose voters approved the tax, the city, county, or city and county authorizes the use of the revenues from the fund of the city, county, or city and county by the successor agency to pay any enforceable obligation, as defined in subdivision (d) of Section 34171, on an approved Recognized Obligation Payment Schedule pursuant to subdivisions (l) and (m) of Section 34177 and subdivision (h) of Section 34179.

(2) Subject to the approval of the city, county, or city and county as provided for in paragraph (1), the amounts necessary to pay approved enforceable obligations shall be allocated to the successor agency pursuant to paragraph (2) of subdivision (a) of Section 34183, from revenues derived from the imposition of a property tax rate, approved by the voters of a city, county, or city and county to make payments in support of pension programs and levied in addition to the property tax rate limited by subdivision (a) of Section 1 of Article XIII A of the California Constitution, but only after all other moneys deposited in the successor agency's

1 *Redevelopment Property Tax Trust Fund established pursuant to*
2 *subdivision (b) of Section 34170.5 have been exhausted.*

3 *(3) Any revenues derived from the imposition of a property tax*
4 *rate, approved by the voters of a city, county, or city and county*
5 *to make payments in support of pension programs, known as a*
6 *pension tax rate, and levied in addition to the property tax rate*
7 *limited by subdivision (a) of Section 1 of Article XIII A of the*
8 *California Constitution, that have been pledged as security for the*
9 *payment of any indebtedness obligation, as defined in subdivision*
10 *(e) of Section 34171, shall be allocated to the successor agency,*
11 *after all other moneys deposited in the successor agency's*
12 *Redevelopment Property Tax Trust Fund established pursuant to*
13 *subdivision (b) of Section 34170.5 have been exhausted, in the*
14 *amount necessary to pay that indebtedness obligation for an*
15 *applicable Recognized Obligation Payment Schedule cycle, until*
16 *such time as that indebtedness obligation has been completely*
17 *paid off. Any and all excess pledged revenues derived from the*
18 *pension property tax rate that are not necessary to pay the debt*
19 *service on the indebtedness shall be allocated and paid to the city,*
20 *county, or city and county whose voters approved the pension*
21 *property tax rate.*

22 *SEC. 3. Section 34172 of the Health and Safety Code is*
23 *amended to read:*

24 *34172. (a) (1) All redevelopment agencies and redevelopment*
25 *agency components of community development agencies created*
26 *under Part 1 (commencing with Section 33000), Part 1.5*
27 *(commencing with Section 34000), Part 1.6 (commencing with*
28 *Section 34050), and Part 1.7 (commencing with Section 34100)*
29 *that were in existence on the effective date of this part are hereby*
30 *dissolved and shall no longer exist as a public body, corporate or*
31 *politic. Nothing in this part dissolves or otherwise affects the*
32 *authority of a community redevelopment commission, other than*
33 *in its authority to act as a redevelopment agency, in its capacity*
34 *as a housing authority or for any other community development*
35 *purpose of the jurisdiction in which it operates. For those other*
36 *nonredevelopment purposes, the community development*
37 *commission derives its authority solely from federal or local laws,*
38 *or from state laws other than the Community Redevelopment Law*
39 *(Part 1 (commencing with Section 33000)).*

(2) A community in which an agency has been dissolved under this section may not create a new agency pursuant to Part 1 (commencing with Section 33000), Part 1.5 (commencing with Section 34000), Part 1.6 (commencing with Section 34050), or Part 1.7 (commencing with Section 34100). However, a community in which the agency has been dissolved and the successor entity has paid off all of the former agency's enforceable obligations may create a new agency pursuant to Part 1 (commencing with Section 33000), Part 1.5 (commencing with Section 34000), Part 1.6 (commencing with Section 34050), or Part 1.7 (commencing with Section 34100), subject to the tax increment provisions contained in Chapter 3.5 (commencing with Section 34194.5) of Part 1.9 (commencing with Section 34192).

(b) All authority to transact business or exercise powers previously granted under the Community Redevelopment Law (Part 1 (commencing with Section ~~33000~~ 33000)) is hereby withdrawn from the former redevelopment agencies.

(c) Solely for purposes of Section 16 of Article XVI of the California Constitution, the Redevelopment Property Tax Trust Fund shall be deemed to be a special fund of the dissolved redevelopment agency to pay the principal of and interest on loans, moneys advanced to, or indebtedness, whether funded, refunded, assumed, or otherwise incurred by the redevelopment agency to finance or refinance, in whole or in part, the redevelopment projects of each redevelopment agency dissolved pursuant to this part.

(d) ~~Revenues~~ Except as provided in subdivision (c) of Section 34183, revenues equivalent to those that would have been allocated pursuant to subdivision (b) of Section 16 of Article XVI of the California Constitution shall be allocated to the Redevelopment Property Tax Trust Fund of each successor agency for making payments on the principal of and interest on loans, and moneys advanced to or indebtedness incurred by the dissolved redevelopment agencies. Amounts in excess of those necessary to pay obligations of the former redevelopment agency shall be deemed to be property tax revenues within the meaning of subdivision (a) of Section 1 of Article XIII A of the California Constitution.

SEC. 4. Section 34183 of the Health and Safety Code is amended to read:

1 34183. (a) Notwithstanding any other law, from February 1,
2 2012, to July 1, 2012, and for each fiscal year thereafter, the county
3 auditor-controller shall, after deducting administrative costs
4 allowed under Section 34182 and Section 95.3 of the Revenue and
5 Taxation Code *and revenues allocated pursuant to subdivision*
6 *(c)*, allocate moneys in each Redevelopment Property Tax Trust
7 Fund as follows:

8 (1) Subject to any prior deductions required by subdivision (b),
9 first, the county auditor-controller shall remit from the
10 Redevelopment Property Tax Trust Fund to each local agency and
11 school entity an amount of property tax revenues in an amount
12 equal to that which would have been received under Section 33401,
13 33492.140, 33607, 33607.5, 33607.7, or 33676, as those sections
14 read on January 1, 2011, or pursuant to any passthrough agreement
15 between a redevelopment agency and a taxing entity that was
16 entered into prior to January 1, 1994, that would be in force during
17 that fiscal year, had the redevelopment agency existed at that time.
18 The amount of the payments made pursuant to this paragraph shall
19 be calculated solely on the basis of passthrough payment
20 obligations, existing prior to the effective date of this part and
21 continuing as obligations of successor entities, shall occur no later
22 than May 16, 2012, and no later than June 1, 2012, and each
23 January 2 and June 1 thereafter. Notwithstanding subdivision (e)
24 of Section 33670, that portion of the taxes in excess of the amount
25 identified in subdivision (a) of Section 33670, which are
26 attributable to a tax rate levied by a taxing entity for the purpose
27 of producing revenues in an amount sufficient to make annual
28 repayments of the principal of, and the interest on, any bonded
29 indebtedness for the acquisition or improvement of real property
30 shall be allocated to, and when collected shall be paid into, the
31 fund of that taxing entity. The amount of passthrough payments
32 computed pursuant to this section, including any passthrough
33 agreements, shall be computed as though the requirement to set
34 aside funds for the Low and Moderate Income Housing Fund was
35 still in effect.

36 (2) Second, on June 1, 2012, and each January 2 and June 1
37 thereafter, to each successor agency for payments listed in its
38 Recognized Obligation Payment Schedule for the six-month fiscal
39 period beginning January 1, 2012, and July 1, 2012, and each
40 January 2 and June 1 thereafter, in the following order of priority:

1 (A) Debt service payments scheduled to be made for tax
2 allocation bonds.

3 (B) Payments scheduled to be made on revenue bonds, but only
4 to the extent the revenues pledged for them are insufficient to make
5 the payments and only if the agency's tax increment revenues were
6 also pledged for the repayment of the bonds.

7 (C) Payments scheduled for other debts and obligations listed
8 in the Recognized Obligation Payment Schedule that are required
9 to be paid from former tax increment revenue.

10 (3) Third, on June 1, 2012, and each January 2 and June 1
11 thereafter, to each successor agency for the administrative cost
12 allowance, as defined in Section 34171, for administrative costs
13 set forth in an approved administrative budget for those payments
14 required to be paid from former tax increment revenues.

15 (4) Fourth, on June 1, 2012, and each January 2 and June 1
16 thereafter, any moneys remaining in the Redevelopment Property
17 Tax Trust Fund after the payments and transfers authorized by
18 paragraphs (1) to (3), inclusive, shall be distributed to local
19 agencies and school entities in accordance with Section 34188.

20 (b) If the successor agency reports, no later than April 1, 2012,
21 and May 1, 2012, and each December 1 and May 1 thereafter, to
22 the county auditor-controller that the total amount available to the
23 successor agency from the Redevelopment Property Tax Trust
24 Fund allocation to that successor agency's Redevelopment
25 Obligation Retirement Fund, from other funds transferred from
26 each redevelopment agency, and from funds that have or will
27 become available through asset sales and all redevelopment
28 operations, are insufficient to fund the payments required by
29 paragraphs (1) to (3), inclusive, of subdivision (a) in the next
30 six-month fiscal period, the county auditor-controller shall notify
31 the Controller and the Department of Finance no later than 10 days
32 from the date of that notification. The county auditor-controller
33 shall verify whether the successor agency will have sufficient funds
34 from which to service debts according to the Recognized
35 Obligation Payment Schedule and shall report the findings to the
36 Controller. If the Controller concurs that there are insufficient
37 funds to pay required debt service, the amount of the deficiency
38 shall be deducted first from the amount remaining to be distributed
39 to taxing entities pursuant to paragraph (4) *of subdivision (a)*, and
40 if that amount is exhausted, from amounts available for distribution

1 for administrative costs in paragraph (3) of subdivision (a). If an
2 agency, pursuant to the provisions of Section 33492.15, 33492.72,
3 33607.5, 33671.5, 33681.15, or 33688 or as expressly provided in
4 a passthrough agreement entered into pursuant to Section 33401,
5 made passthrough payment obligations subordinate to debt service
6 payments required for enforceable obligations, funds for servicing
7 bond debt may be deducted from the amounts for passthrough
8 payments under paragraph (1) of subdivision (a), as provided in
9 those sections, but only to the extent that the amounts remaining
10 to be distributed to taxing entities pursuant to paragraph (4) of
11 subdivision (a) and the amounts available for distribution for
12 administrative costs in paragraph (3) of subdivision (a) have all
13 been exhausted.

14 (c) (1) (A) *Notwithstanding any other law, for the 2014–15*
15 *fiscal year and each fiscal year thereafter, any revenues derived*
16 *from the imposition of a property tax rate, approved by the voters*
17 *of a city, county, or city and county to make payments in support*
18 *of pension programs and levied in addition to the property tax rate*
19 *limited by subdivision (a) of Section 1 of Article XIII A of the*
20 *California Constitution, shall not be allocated to each*
21 *Redevelopment Property Tax Trust Fund and shall instead be*
22 *allocated to, and when collected shall be paid into, the fund of the*
23 *city, county, or city and county whose voters approved the tax*
24 *unless, following a written request with each Recognized*
25 *Obligation Payment Schedule cycle from the successor agency to*
26 *the city, county, or city and county whose voters approved the tax,*
27 *the city, county, or city and county authorizes the use of the*
28 *revenues from the fund of the city, county, or city and county by*
29 *the successor agency to pay any enforceable obligation, as defined*
30 *in subdivision (d) of Section 34171, on an approved Recognized*
31 *Obligation Payment Schedule pursuant to subdivisions (l) and (m)*
32 *of Section 34177 and subdivision (h) of Section 34179.*

33 (B) *Subject to the approval of the city, county, or city and county*
34 *as provided for in paragraph (1), the amounts necessary to pay*
35 *approved enforceable obligations shall be allocated to the*
36 *successor agency pursuant to paragraph (2) of subdivision (a),*
37 *from revenues derived from the imposition of a property tax rate,*
38 *approved by the voters of the city, county, or city and county to*
39 *make payments in support of pension programs and levied in*
40 *addition to the property tax rate limited by subdivision (a) of*

1 *Section 1 of Article XIII A of the California Constitution, but only*
2 *after all other moneys deposited in the successor agency's*
3 *Redevelopment Property Tax Trust Fund have been exhausted.*

4 (C) *Any revenues derived from the imposition of a property tax*
5 *rate, approved by the voters of a city, county, or city and county*
6 *to make payments in support of pension programs and levied in*
7 *addition to the property tax rate limited by subdivision (a) of*
8 *Section 1 of Article XIII A of the California Constitution, that have*
9 *been pledged as security for the payment of any indebtedness*
10 *obligation shall be allocated to the successor agency, after all*
11 *other moneys deposited in the successor agency's Redevelopment*
12 *Property Tax Trust Fund have been exhausted, in the amount*
13 *necessary to pay that indebtedness obligation for an applicable*
14 *Recognized Obligation Payment Schedule cycle, until such time*
15 *as that indebtedness obligation has been completely paid off. Any*
16 *and all excess pledged revenues derived from the pension property*
17 *tax rate that are not necessary to pay the debt service on the*
18 *indebtedness shall be allocated and paid to the city, county, or*
19 *city and county whose voters approved the pension property tax*
20 *rate.*

21 (2) *Notwithstanding any other law, all allocations of revenues*
22 *derived from the imposition of a property tax rate, approved by*
23 *the voters of a city, county, or city and county to make payments*
24 *in support of pension programs and levied in addition to the*
25 *property tax rate limited by subdivision (a) of Section 1 of Article*
26 *XIII A of the California Constitution, made by any county*
27 *auditor-controller prior to July 1, 2014, shall be deemed correct*
28 *and shall not be affected by this act. A city, county, city and county,*
29 *county auditor-controller, successor agency, or affected taxing*
30 *entity shall not be subject to any claim for money, damages, or*
31 *reallocated revenues based on any allocation of such revenues*
32 *prior to July 1, 2014.*

33 (e)

34 (d) *The county treasurer may loan any funds from the county*
35 *treasury to the Redevelopment Property Tax Trust Fund of the*
36 *successor agency for the purpose of paying an item approved on*
37 *the Recognized Obligation Payment Schedule at the request of the*
38 *Department of Finance that are necessary to ensure prompt*
39 *payments of redevelopment agency debts. An enforceable*
40 *obligation is created for repayment of those loans.*

1 ~~(d)~~

2 (e) The Controller may recover the costs of audit and oversight
3 required under this part from the Redevelopment Property Tax
4 Trust Fund by presenting an invoice therefor to the county
5 auditor-controller who shall set aside sufficient funds for and
6 disburse the claimed amounts prior to making the next distributions
7 to the taxing entities pursuant to Section 34188. Subject to the
8 approval of the Director of Finance, the budget of the Controller
9 may be augmented to reflect the reimbursement, pursuant to
10 Section 28.00 of the Budget Act.

11 ~~(e)~~

12 (f) Within 10 days of each distribution of property tax, the
13 county auditor-controller shall provide a report to the department
14 regarding the distribution for each successor agency that includes
15 information on the total available for allocation, the passthrough
16 amounts and how they were calculated, the amounts distributed
17 to successor agencies, and the amounts distributed to taxing entities
18 in a manner and form specified by the department. This reporting
19 requirement shall also apply to distributions required under
20 subdivision (b) of Section 34183.5.

21 *SEC. 5. Section 95.5 is added to the Revenue and Taxation*
22 *Code, to read:*

23 95.5. *Notwithstanding any other law, allocations of revenues*
24 *derived from the imposition of a property tax rate, approved by*
25 *the voters of a city, county, or city and county to make payments*
26 *in support of pension programs and levied in addition to the*
27 *property tax rate limited by subdivision (a) of Section 1 of Article*
28 *XIII A of the California Constitution, shall be made pursuant to*
29 *subdivision (c) of Section 34183 of the Health and Safety Code.*

30 *SEC. 6. No inference shall be drawn from the enactment of*
31 *this act with respect to the use, distribution, or allocation of*
32 *revenues derived from the imposition of a property tax rate,*
33 *approved by the voters of a city, county, or city and county to make*
34 *payments in support of pension programs and levied in addition*
35 *to the property tax rate limited by subdivision (a) of Section 1 of*
36 *Article XIII A of the California Constitution, made by any county*
37 *auditor-controller prior to July 1, 2014.*

38 *SEC. 7. If the Commission on State Mandates determines that*
39 *this act contains costs mandated by the state, reimbursement to*
40 *local agencies and school districts for those costs shall be made*

1 *pursuant to Part 7 (commencing with Section 17500) of Division*
2 *4 of Title 2 of the Government Code.*

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**All matter omitted in this version of the bill
appears in the bill as amended in the
Senate, January 27, 2014. (JR11)**

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